



January 22, 2018

The Honorable Edward J. Kasemeyer  
Budget and Taxation Committee  
3 West, Miller Senate Building  
Annapolis, MD 21401

**Re: SB 0195 – Business Relief and Tax Fairness Act of 2018 – Support with Amendment**

Dear Senator Kasemeyer:

A portion of Senate Bill 0195 will provide relief from certain fees imposed by the State Department of Assessments and Taxation for the benefit of employers with 10 or fewer employees.

The Carroll County Chamber of Commerce, a business advocacy organization of over 600 members, supports this portion of the Bill since it provides financial relief for small employers.

The Chamber is not in support of the second portion of the Bill, which would require a combined reporting system. It is not clear why these two entirely unrelated subjects are in the same Bill. The combined reporting system imposes an administrative burden on those employers affected and is an attempt to tax employers for revenue not earned in the State of Maryland. This taxing overreach would diminish Maryland's standing in the business community and negatively affect economic development in the State.

The Carroll County Chamber of Commerce requests that the Committee approve the portion of the Bill providing fee relief for small businesses and recommend an amendment to the Bill to delete the section on a combined reporting system.

Sincerely,

A handwritten signature in black ink that reads 'Mike McMullin'.

Mike McMullin  
President  
Carroll County Chamber of Commerce

cc: Senator Justin Ready  
Delegate Haven Shoemaker